

**COMMITTEE ON ACCOUNTS, ENROLLMENT  
AND REVENUE ADMINISTRATION**

**March 20, 2006**

**4:15 PM**

Chairman Pinard called the meeting to order.

The Clerk called the roll.

Present: Aldermen Pinard, Smith, Long, DeVries (late)

Absent: Aldermen Thibault

Messrs.: D. Cornell, K. Clougherty, R. Sherman, G. Beloin, S. Wickens

Chairman Pinard addressed Item 3 of the agenda:

Communication from the Board of Assessors submitting an exemption analysis.

David Cornell, Chairman, Board of Assessors stated in front of you you will see the memo that we sent out. I will start on Page 1 just to give you a brief overview of the memo. Essentially we were trying to answer three questions. First of all, this being a revaluation year it always comes up as far as the elderly exemption. The three questions we were trying to answer is first of all how does Manchester compare to the state as a whole. The second question would be after the revaluation if the goal is to keep the same proportional benefit where the exemption amounts need to be adjusted. The third question would be what amount, if any, that the income and asset limits need to be adjusted. On the first column you will see at the bottom of the memo there is the state average. That lists the state average in each category. On the first line you will see age 65-74. If you move over to the next column it gives the average by the largest 10 communities based upon population. What that does is it compares Manchester more with communities within its relative size. The final column states what the current exemption amounts are in Manchester. This is where we are currently at today. If we turn to page 2 it does the same thing but in this case instead of the elderly it goes over the disabled exemption. Going down the middle of page 2, this is our analysis for if the goal is to keep the exemption amounts the same this is where the elderly and the disabled exemption amounts need to be increased. Now the reason that happens is because during a revaluation year our assessments are moved up to market value. Citywide right now our assessments are below market

value. For single family properties the latest analysis based on the Department of Revenue shows that on average our assessments are at about 55% of market value for single family homes. So for a \$70,000 exemption now comparing that to market value really equates to roughly \$127,300. So that is where the amounts would need to be adjusted to if the goal is to keep the proportion the same after the revaluation. Then we went over the income and asset limits. The income and asset limits were last adjusted back in 2003 and they have remained the same since. In the past there has been some discussion about how we should adjust those if at all. What we did is we came up with...the average increase in the rate of inflation has been 8.7% so if the goal is to increase it by the rate of inflation those figures would be adjusted by 8.7%. Now just so you know we are clear on this, the figures provided herein aren't necessarily our analysis. We are just trying to provide the Board with as much information as we can so they can make an educated decision on this important issue. We would like to open it up for any questions.

Alderman Long asked for the revaluation did we adjust accordingly.

Mr. Cornell answered in 2001 there was an adjustment to the exemption amount.

Alderman Smith asked is this market adjustment level and revaluation going to be 100% market value or will it be 90%. Have you determined that yet?

Mr. Cornell answered the goal of the revaluation and we are limited by state law...state law does dictate that for a revaluation year you should adjust your values up to market value. So the goal is 100% as far as full market value. That is where the assessments after the revaluation will be. We should also note that the 55% is the latest figure that has been provided to us by the Department of Revenue as far as the average for single family homes compared to our assessment. As the revaluation progresses probably in June we will have a more accurate dollar figure for the exact amount of increase. Right now the projection is 55% but that is a slightly older figure and it depends upon where the numbers end after the revaluation.

Alderman DeVries asked so if I am hearing you correctly in June you will give us more exacting figures and at that point in time we would as a Committee be making a recommendation to the full Board but there is no need for action on this today.

Mr. Cornell answered that is correct.

Alderman Lopez stated first of all let me commend you on the report. I would like to go to the state averages. Do you think that you could break that down because

sometimes state averages could be more than what Manchester is doing? Could you do something like Portsmouth or Nashua to make sure we have the exact numbers in those areas?

Mr. Cornell responded yes we could do that. The last thing we would like to go over is just the Veteran's credit. Currently we have about 3,851 taxpayers who are receiving the Veteran's tax credit. The way that works since it is a cash credit during the revaluation they kind of balance each other out because since it is a cash credit the increase in assessments should be offset by the reduction in the tax rate. We just wanted to provide some information to the Committee and also let the Committee know that there is a new category called the Persian Gulf War exemption. I haven't seen a major increase to date but over the next couple of years we are projecting anywhere from a 300-600 increase in eligible Veteran's who will be receiving the tax credit.

Alderman Smith moved to accept the report. Alderman DeVries duly seconded the motion. Chairman Pinard called for a vote. There being none opposed, the motion carried.

Chairman Pinard addressed Item 4 of the agenda:

Communication from Kevin Clougherty, Finance Officer, submitting a draft report regarding various economic development projects.

Kevin Clougherty, Finance Director, stated just as background for the Committee you may recall that the issue came up about trying to do a report for the Board that might give you some idea as to what your obligations are that you don't ordinarily see on some of the financial statements. What we did was...at the night of the Board meeting I mentioned that this was going to be an endeavor because a lot of these contracts are all over the place and we had to go around and collect them so what you have in the draft report is our first effort at this is what Finance understands are the agreements and contracts that we have. We tried to divide the report into two things – one somewhat of a status on a payment second was all of the amortization schedules that are related to the different types of projects. The third piece was more of a narrative explanation on some of the bigger projects and what they entailed and what the business deal was. The reason we did that was we weren't quite sure how little or how much information the Board wanted. Usually what happens is some members want more and some want less and some are newer members who aren't familiar with some of the older deals so we thought...we didn't want to be accused of a dump truck approach but we really felt that it was important to try and give you as much to start as we could and then go through a series of discussions about what the format of this report should look like moving forward. If the Board or the Committee knows that we have all of the

amortization schedules maybe you don't need to see them every month but you know that we have access to them or you have us give them to you and then you can refer back to them and we can update them or something like that. What we did was we compiled the information and we are in the process now where we have sent it back to the departments because we want to make sure that we don't have anything wrong or have any detail missing or something relevant to these projects not included. We are waiting for the departments to get back to us. We still consider this very much a draft and a reporting format in process. I did want to get back to you and let you know that we are working on it and this is the information we have right now. I have not heard back from any department that says we are radically wrong on this. I think we have got most of what is out there and I think it is stated fairly accurately. Any comments from the Committee at this point in terms of we like this particular aspect or we would like to see this in a different format or I like the five columns that you have but can you throw in another column that compares this that would be helpful for me...any type of formatting suggestions we would welcome and if you don't have them tonight you can certainly come to the office and talk to anybody up there that will help us to get this thing right so that hopefully by the start of the next fiscal year we have a nice quarterly report that you are going to be getting in addition to your treasurer's report and your other financial reports.

Alderman Smith stated I know the Finance Department did an excellent job on this but I was just wondering did we receive our second installment in February in regards to Riverfront Stadium.

Mr. Clougherty responded yes I believe they are current.

Alderman DeVries stated the only comment I would have on the report that might make it more useful to us or to me might be adding a notes column if applicable if there are any of these loans or any accounts that you have a need to comment on.

Mr. Clougherty responded like a staff report to you saying this was problematic or this is overdue or something like that.

Alderman DeVries replied yes a summary of any concerns you might have if there are any at all. It might say in our eyes very quickly to be looking in one place.

Chairman Pinard asked do you have any idea when you will have a final report to this Committee because I am very concerned in looking at some of the stuff on this report. I had asked the Planning Department to come over and give the Committee an idea on how this first time buyer program works and everything else because it looks to me like if you buy a home from a bank you have to make your monthly payment and obviously some of these don't do that and I don't think

it is fair to the taxpayers of this community to bear all of this because there is a lot of money involved unless I am wrong in my thinking.

Mr. Clougherty answered our goal is to have the report ready for the start of the new fiscal year and start with our regularly quarterly reporting cycle. There is nothing that says we can't get into the meat of the report. I think what we are presenting here we feel pretty confident is correct.

Chairman Pinard asked where is the gentleman from Planning that I requested to be here.

Deputy Clerk Johnson answered he is here. I think it is Todd that you are looking for. I think you asked for someone from Planning and I believe Todd is prepared to report on another matter. There may be some confusion there.

Mr. Clougherty stated again please look at the report and if there are details in there that you think are wrong or there is something that you would like to see that is different or you want a different format...that was the other thing. We look at this as maybe a quarterly report but if you want it monthly we can update it monthly.

Alderman DeVries stated I wouldn't want you to misconstrue this taking the place of the lack of the Contract Compliance Officer. It is an issue that Alderman Lopez and I spent quite a bit of time trying to figure out a way to get that monitored properly by your department – all of the different obligations that different departments may have entered into outside of the knowledge that you have in Finance. I still think that is a huge hole that needs to be addressed and I am hoping we might get an update at some point as to your thought process on how that will be addressed.

Alderman Smith stated I would like to get the outstanding ones like the Derryfield Country Club and Bridge Street summarized so we know what the big priorities are. It is an excellent report.

Alderman Lopez stated maybe I am missing something but in reference to F, G, H and J loans is there a criteria that you could...maybe I am missing what they are. Are they forgivable loans? For example Type G loans 1995 on page 4 what type of loans are there. Maybe you could give a description of it. Am I missing it?

Mr. Clougherty responded no and again, Alderman, we tried to summarize what is on our system. We are giving the accounting background but we could give you the Type H loans and what that means.

Alderman Lopez replied right they haven't paid anything since 1995 so I guess they are forgiven loans. Is that correct or does that go to 20 years or what?

Mr. Clougherty responded I would let the people from the Planning Department speak to that.

Chairman Pinard stated that is why I asked for them to come here.

Alderman Lopez stated I just want to find out if we can have something in writing so we know what we are looking at. Sam, could we get something in writing as to what these loans are and what they mean? Are they forgivable loans or are they grants that go away? Why haven't these people paid any money since 1995? Could you explain that?

Sam Maranto, Planning Department, stated these particular sheets do in fact have the terms of the loans on them at the bottom. It is in small writing but each one of them is defined on there. The loans vary depending upon the income of the applicants. As you may be aware, they are Federal CDBG or HOME funds and these funds are geared towards assisting folks that have 80% or less of the median income of a family in Manchester to purchase homes. Alderman Pinard you had concerns about us being fair in terms of going to a bank. Most of these individuals or perhaps all of them would not have access to ever be able to purchase a home were it not for programs like this. Again, their income is anywhere from 30% to 80% of the median income and going to a conventional bank there would be no way they could get a regular mortgage. We structure loans utilizing Federal money to assist with first time home ownership. Some of them depending on their income...if they are very low what we have is called a deferred loan and they never pay that back unless they sell the property. If they sell the property then the money comes back to the City along with interest. If they make a little bit more money and they are closer to the median income then their rates are different and that is where you have the A, B, C, D, E, etc. depending on the income.

Chairman Pinard asked are you telling us that if somebody is a low-income first time buyer they can pay at will or as they go depending on the income that they have.

Mr. Maranto answered yes depending on their income...

Chairman Pinard interjected so they could have the house for 50 years and die and then the City eats it.

Mr. Maranto stated the City generally has a lien or a mortgage on the property and upon transfer of deed the funds are returned to the City.

Alderman Lopez asked Kevin on the Bridge and Elm project when I look at this are you indicating that they had paid the interest on those dates or they can pay the total \$96,000 come November 27. There is no page number. It is the payment schedule for the promissory note of Bridge and Elm. It is after the Dunlap building, which is on page 3 and 4 so maybe that is supposed to be page 5. My question is when I look at this I assume that they paid you every month or they are going to pay you \$96,000 on November 27. Which is it? How do I read this?

Mr. Clougherty answered those are the interest payments. That is the amortization schedule that we have included in there for the debt.

Alderman Lopez asked do they give you any money though.

Mr. Clougherty answered if you look on the back...

Alderman Lopez interjected tell me how to read it.

Randy Sherman, Deputy Finance Director, stated their payments are deferred. It was for 18 months. They make the lumpsum, they pay all of the interest up to date and then they start making monthly payments after that.

Alderman Lopez replied okay that is what I wanted to know. I am not interested in June 27, 2004 then I am interested in the bottom line come 2006 correct?

Mr. Sherman responded yes.

Mr. Clougherty stated we tried to explain that on the Bridge and Elm fact sheet that is on the back page.

Alderman Smith moved to accept the report.

Alderman DeVries stated since we moved on when we were talking about the low income housing loans that are available those usually come through an agency such as Manchester Neighborhood Housing correct.

Mr. Maranto responded if we have an agreement with them.

Alderman DeVries asked so it is not a process that is directly individuals contacting you. It is usually another point of referral correct?

Mr. Maranto answered yes we contract with Neighborhood Housing Services to operate the program for us.

Alderman DeVries asked so if there are individuals who are listening to this at home and curious about the program they should contact Manchester Neighborhood Housing Services on Elm Street.

Mr. Maranto answered correct.

Alderman Long duly seconded the motion. Chairman Pinard called for a vote. There being none opposed, the motion carried.

Chairman Pinard addressed Item 5 of the agenda:

Communication from Guy Beloin, Financial Analyst II, submitting the City's Monthly Financial Statements (unaudited) for the eight months ended February 28, 2006 for FY2006.

Guy Beloin, Financial Analyst II, stated I can summarize what I have given you at this point. At this point we should have about 33% left of the budget. Most of the department's line items are pretty close to that. The exceptions I have listed and the first one would be Risk Management. On worker's compensation they have paid out \$270,000 and \$78,000 in liability insurance. This did not hit the individual departments. This is mostly made up of premiums I believe. The second one is Information Systems. It looks like they might be a little over but that is because they have made equipment purchases and these will be reimbursed by the receiving departments. The third one is Human Resources. It looks at a glance like they have almost as much money available as they did at the end of the year. That is because the health insurance settlements have been favorable this year. It could go the other way for the rest of the year. These adjustments for settlements usually hit the HR department. The next one would be Building Maintenance. They fully encumber services on July 1 and that takes care of the 12 months. The same with Elderly Services. They have fully encumbered their utility expenses. As for some revenue notes, the cable franchise fees are lower than they were last year and that is because a disbursement was made to MCTV and it came out of the revenue line items. School chargebacks is almost \$600,000 less than last year. Part of this is due to \$377,000, which the City had included in this budget that when the School Board made the appropriation they left that amount out and that is for Building Maintenance services. The last thing is Miscellaneous Revenues. It is \$300,000 less than last year mainly due to less excess receipts.

Alderman Long asked regarding the cable franchise fees, MCTV for \$231,000 is that a MCTV or MCAM disbursement.



Mr. Beloin answered I believe it is MCAM.

Alderman Smith stated in regards to Risk Management was there an abundance of worker's compensation claims. Is that why that figure is high? What is the situation? Was it not funded enough?

Mr. Beloin responded I believe the fund balance is going to be used for that if needed.

Mr. Clougherty stated as you know we have the reserves set up and that is what he means by fund balance. We have the reserves for the different insurances. Although it looks like Harry might be a little low we may have to use the reserve depending on what happens between now and the end of the year. It just gives us an early indication of what is going on there. With respect to health insurance last year remember we were getting hammered by the health insurance every month. This year it is swinging the other way and we are doing okay. That doesn't mean in the last three months we couldn't have a reversal but at least right now the pattern has been that we should be alright with respect to that reserve. So a lot of these like Risk Management and Human Resources are dealing with the reserves that were put in place for exactly those purposes. You may recall the last time we were in here we talked about chargebacks and getting some better information. As Guy mentioned in his memo it is a timing issue. I had a meeting with the department heads and the Mayor. The Mayor asked all of the department heads to go out and bill the chargebacks so we can get these transactions completed. He followed up with a memo and asked everybody to have that done by Friday. We have looked at a couple of them today and what it looks like is for example with Parks, Parks may be low in terms of the revenue but it is because they haven't been plowing. So we may be low on the revenue side but we will get a return on the expense side where that money won't be spent in overtime. When you are looking at fund balance remember fund balance you can create either by not spending all that was appropriated or by getting the revenues so in this case you have some of those things happening and it looks like the revenues will be low but you are going to get an offset on the expense side rather than the chargeback so we have to go back and look at all of those things that came in on Friday. The same with Public Building Services. There is \$377,000 that the School District said they weren't going to use so we shouldn't have spent that much on the expense side as well and that should be offset there. We will have to go back and look at those pieces.

Alderman Smith asked do you have any idea how many claims were submitted by the various departments this year compared to last year.

Mr. Clougherty asked for worker's compensation. No. I can find out. I can ask Harry and have that for the next meeting. I think it is...I am not sure that it is so much higher in terms of the incidences as it is maybe one or two cases.

Alderman DeVries stated the report that you referenced that is being generated for chargeback revenues that could be outstanding, the detail you received on Friday, when you have that report generated you will be sending this Committee a copy of that as well.

Mr. Clougherty responded what happened is the Mayor sent out a memo to the departments and my understanding is they have responded to the Mayor's Office. They are compiling their responses and e-mailing them to us today so we will take a look at those and see who has made their billings and what the explanations are. At the next...if we have a meeting before the next regular meeting we will tell you where we are on chargebacks. This is the time of year when we have to monitor this stuff and be careful because if you are not going to get the revenues you may have to do something more on the expense side.

Alderman DeVries stated what I am saying is that I would be interested in that information as soon as it is compiled, not waiting for our next regularly scheduled meeting. If you could forward that to this Committee I would find that helpful.

Mr. Clougherty responded I will talk to Sean tomorrow and see what e-mails he has gotten and so on. A lot of the correspondence that I saw today was people saying well we don't have chargebacks or we have a \$10 chargeback and things like that so we will go through it and make them available.

On motion of Alderman Smith, duly seconded by Alderman DeVries it was voted to accept the report.

Alderman Lopez stated Kevin maybe you can help the Committee and the Aldermen because I have been asked a couple of questions and I don't have the answers but I am sure you do. The \$10.6 million that we got from Bedford...you are familiar with that right? Could you let us know how you are handling it? There seems to be a misinterpretation on some people's parts.

Mr. Clougherty asked on the tuition payments as they are being applied.

Alderman Lopez answered well I believe they gave us \$10.6 million for capital improvements. Is that in a special fund? Is that being used? You don't have to answer me now but I think the Committee should know that and we should have a written report about the \$10.6 million to put all of these innuendoes to bed.

Mr. Clougherty responded as you know that was part of the revenue bonds and it has to go for debt service and how that is being applied year to year we can tell you what that is.

Alderman Lopez asked is it for 10 years or what. Well if you can give us the complete detail and provide the Committee and Aldermen with that I think that it is important because it is an issue that is going to come up eventually.

Mr. Clougherty answered we will have something at the next meeting. It was over 10 years and accelerated but we will tell you exactly what we received and how it has been applied.

Chairman Pinard addressed Item 6 of the agenda:

Communication from Sharon Wickens, Financial Analyst II, submitting reports as follows:

- a) department legend;
- b) open invoice report over 90 days by fund;
- c) open invoice report all invoices for interdepartmental billings only;
- d) open invoice report all invoices due from the School Department only;
- e) listing of invoices submitted to City Solicitor for legal determination; and
- f) account receivable summary.

Sharon Wickens, Financial Analyst II, stated I don't have any specific comments on any of the reports that I have sent to you. I will open it up to questions.

Alderman Smith asked on Page 6B the second customer's name and I won't mention it but for \$2,409.

Ms. Wickens answered there has been some difficulty trying to track down who is responsible for this payment and I actually got it on my desk today to be sent to collections. People are having a hard time tracking this person down.

Alderman Smith asked getting back to worker's compensation do you remember we had the discussion in previous years above overpayment and there are 14 individuals how go overpayment from the same department.

Ms. Wickens answered all of them have been forwarded to the Solicitor's Office. First they are sent for collections. We have some success but with them we don't have really good success. We will forward them to the Solicitor's Office but they

are under the union, that particular department, and the attorney is telling them not to pay. That is something where the Solicitor's Office needs to work with the attorney to find out how we are going to get them to pay because they are getting that advice from the union attorney.

Alderman Smith stated I had a big discussion with the City Solicitor last year and he told me we couldn't do this but I know in various other departments like Water Works they do have a standard where they do get paid back and they are unionized too.

Ms. Wickens responded Water Works has the luxury of being able to...well I don't get any of them so they must be collecting them in house.

Alderman Smith replied they do and Highway isn't. I will mention the department. I know they have an abundance of injuries because they are in construction but it seems like we should be able to realize the money if it is an overpayment. It is common sense. It is just a mistake. I am sure if the Finance Department gave me \$1 million for my quarterly report as an Alderman I am sure it would be rescinded and corrected.

Ms. Wickens responded I agree. I would love to talk to somebody over at Water Works about what they are doing that is different. We just can't seem to collect this.

Alderman Smith stated thank you. I know it is a difficult situation.

On motion of Alderman Smith, duly seconded by Alderman DeVries it was voted to accept the reports.

Deputy City Clerk Johnson stated the last item on the agenda and we do have one item to distribute but you would need a motion to remove that item from the table.

### **TABLED ITEM**

On motion of Alderman DeVries, duly seconded by Alderman Smith it was voted to remove this item from the table.

7. Communication from Sharon Wickens, Financial Analyst II, submitting the 2<sup>nd</sup> quarter FY2006 write off list for the accounts receivable module.

Ms. Wickens stated I just wanted to make sure that it had a lot of the recommendations that you had on it.

Alderman Long asked the full service recovery efforts unsuccessful...

Ms. Wickens interjected that is full service – the collection agency. Their full effort. They have steps that they take and a process that they go through and they were just unsuccessful and that is when they come back to us.

Alderman DeVries stated because I had brought up the question last time looking for further detail and I think it is satisfactory and as much detail as you would be able to provide...

Ms. Wickens interjected this is everything I had but again if you see something you want to tweak on that I will take a look at that and get it done. This is the way I am going to be presenting it going forward. I actually do like it better. I think it gives you a much clearer picture.

On motion of Alderman DeVries, duly seconded by Alderman Smith it was voted to accept the report.

Deputy City Clerk Johnson stated we have a communication that was received from Mr. Clougherty that I am handing out. He was just updating you with regards to the items that are not on the HTE system that were discussed as part of the audit. He is indicating that they are getting more information from HTE. The Committee had voted to take that up at a special meeting and we will schedule one once he has all of that information unless you have a specific question now.

Mr. Clougherty responded what we did was we met with Information Systems to make sure that we identified all of the particular areas that we weren't aware of. There is a little summary sheet or a matrix there. We have circulated that to the departments and some of the departments would like to add some more information on the matrix so at the same time that we are getting that refined we are also contacting HTE and saying okay these are things that are outstanding what is your take on this? Do you have modules that could do these things? What would you charge us for an interface? What is your hourly rate? We don't want to just have a discussion with the Board. If they come back and say well it is going to be outrageous to do these things then that is the end of it but on the other hand they may say well we can do these two or three so we are in the process of following it but I didn't want you to think that we weren't doing anything so that is a bit of a status report and as soon as we hear something back from HTE on their cost Diane and I will come in and tell Carol and we will set up a special meeting and circulate the information to the departments and go from there.

Chairman Pinard stated I thought we asked HTE to come to one of our meetings.

Mr. Clougherty responded I think eventually you do want to have somebody here but the problem is we don't want to be paying for them to come up here...it is kind of like the parking consultant. We want to make sure that we are getting the best value for our dollars. I think the process we are going through is the right one to try and narrow it down and get some definitive response from them of their availability and what their cost would be to do different pieces.

Alderman Long stated these departments and in particular for example Parks & Recreation they are all on HTE except for the ticket sales at McIntyre Ski Lodge. Is that how I am reading it?

Mr. Clougherty responded right. Those are the ones that they have identified that are not on the system.

Alderman Long asked and these are the only departments that are...

Mr. Clougherty interjected for accounts receivable right.

Alderman DeVries asked Mr. Clougherty when you take a look at prioritizing which ones you will go to will that be based on simplicity or the dollar amounts because this was one of our audit reporting items.

Mr. Clougherty answered I think it is a combination. We haven't made up our minds as to what...we said let's just identify it and get some feedback and have an open discussion on this and try and keep an open mind and if there is some low hanging fruit that we can do pretty easily then great. If all of this is going to be more problematic then we want the Board to know that and know what we are getting into and what the options are and then we can make a valued decision about moving forward. We don't have any preconceptions or anything like that. We have tried to just stand back and do an objective process.

Alderman DeVries stated you did give us an idea of what is involved, particularly with the City Clerk's Office for the number of permits and such. Some of the others you don't have as much detail like Health and how many environmental health permits and that sort. I would assume that your later report will have more of that detail and maybe even give us a total dollar amount?

Mr. Clougherty responded right. The report that you have was prepared really by Diane and it was based on the information that she had. We said well let's circulate this through the departments and we will have them knowledgeable of what that is. They may come back and say well that is on there as something else or this is okay and they can help flush out more descriptive information while we are working with HTE. When we come back you should have a nice package that

says here is the item, here is the volume, here is the consequence of it and here is what it might cost to get it taken care of.

On motion of Alderman DeVries, duly seconded by Alderman Long, it was voted to accept the report.

There being no further business, on motion of Alderman DeVries, duly seconded by Alderman Long it was voted to adjourn.

A True Record. Attest.

Clerk of Committee